ACT

Anent Pole-Money.

August 30. 1698.

THE Estates of Parliament taking to their Consideration, how much it concerns the Honour and Justice of the Kingdom; That the Officers who served in the late War be payed of their just Arrears: As also, that the Captains and their inferior Officers, and Sea-men who served aboard of the Friggots, appointed for defence of the Coast during the said War, be payed of the Debts found due to them by the Commissioners of the Admiralty, have not only resolved that they will be careful to have the foresaid Arrears and Debts payed, in so far as they are still resting, but do also toward payment of the Arrears due to the Officers of the Regiments lately disbanded, or still in Garrison by the late Establishment, as they shall be stated by the Lords of His Majesties Thesaury, and of the foresaid other Debts, as they are already declared to be due; Freely and Cheerfully offer to His Majesty an Subsidy to be uplifted by way of Pole-money, and for making of this Offer effectual: His Majesty with Advice and Consent of the said Estates of parliament, doth Statute and Ordain, that the persons following be lyable to, and make payment of the pole-money after-mentioned, in manner after prescribed. *Viz.* That all unlanded Gentlemen, and all Merchants, Sea-men, Schop Keepers, Schopmen, Tradsmen and others, whose free Stock and Means, not including Workmens Tools, Houshold-plenishing, nor Stocks of Tennents upon their Ferms and possessions, is one thousand Merks, and doth not extend to five thousand Merks, shall be subject and lyable to two pound ten shilling of Pole, and that all the foresaids persons whose free Stock and Means, not including as above, is five thousand Merks or above, and does not extend to ten thousand Merks, shall be subject to four pound of Pole; That all the fore-named persons whose free Stock and Means, not including as above, is ten thousand Merks or above, in Worth and Value, shall be lyable in ten pound of Pole; That all the fore-named persons whose free Stock and Means, not including as above, is twenty thousand Merks, or above fifteen pound of Pole; That all the fore-named persons whose free Stock and Means not including as above, is thirty thousand Merks or above, twenty pounds of pole: That all the fore-named persons whose free Stock and Means, not including as above, is fourty thousand Merks, or above, twenty four pounds of pole-money; That all Heretors of sixty pounds, and below two hundred pounds of valued Rent, be subject and lyable to three pounds of pole; That all Heretors of two hundred pounds, and under five hundred pounds of valued Rent, be lyable to nine pounds of pole-money; That all Heretors of five hundred pounds, and under one thousand pounds of valued Rent, be lyable to twelve pounds of pole-money; That all Heretors of one thousand pounds of valued Rent, and above

above the ſame, and all Knights, be lyable to twenty four pounds of pole-money; That all Lords pay fourty pounds of pole-money; That all Viſcounts pay fifty pounds of pole-money; That all Earls pay ſixty pounds of pole-money; That all Marquiſſes pay eighty pounds of pole-money; That all Dukes pay an hundred pounds of pole-money; That the Sons of Noblemen *foris-familiat* pay according to their Ranks, *viz.* All Dukes eldeſt Sons as Marquiſſes, and their younger Sons as Earls. All Marquiſſes eldeſt Sons as Earls, and their younger Sons as Viſcounts; All Earls eldeſt Sons as Viſcounts, and their younger Sons to pay twenty four pounds of pole-money; All Viſcounts and Lords Sons to be lyable in twenty four pounds of Pole. That Widows whoſe Husbands would have been lyable to two pound ten ſhilling of pole, or above, be ſubject and lyable to an third part of their Husbands pole, except Heireſs who ſhall be ſubject to the ſame pole as their predeceſſors would have been. That all Nottars and procurators before inferior Courts, and Meſſengers at Arms, be ſubject to four pounds of pole-money; That all Writters, not to the Signet, Agents, and Clerks of inferior Civil Courts, and Macers and Under-Clerks of Seſſion, pay ſix pounds of pole-money; That all Advocats, Clerks of Soveraign Courts, Writers to the Signet, Sheriffs and their Deputs, Commiſſaries and their Deputs, Doctors of Medicine, Apothecaries, Chyrurgeons, and others repute Doctors of Medicine, pay twelve pounds of pole; That all Commiſſionat Officers of the ſtanding Forces, be lyable in four days pay for their pole. That all perſons lyable in the foreſaid pole, if poled in different Capacities, are only to pay their higheſt pole. And for the better ſtating, Ordering and Uplifting of the ſaid pole, His *Majeſty* with Advice foreſaid, *Statutes* and *Ordains*, that the Commiſſioners of Aſſeſſment, or their *Quorum*, ſhall meet and conveen at the ordinary place of their Meeting, upon the ſecond *Tueſday* of *October* next, and there ſhall divide the whole Commiſſioners, whether preſent or abſent, into ſuch Diviſions, and for ſuch Bounds as they ſhall ſee convenient, to meet the firſt *Tueſday* of *November* thereafter, at the reſpective places to be appointed, Impowering the ſaids Commiſſioners to take up Rolls and Liſts of the ſaid poleable perſons within the reſpective Bounds appointed to them, containing the Names, Qualities & Degrees of the ſeveral perſons, and of the value of the Eſtates belonging to them, conform to the ſaid Act; And Ordains the Magiſtrats of Burghs Royal, to meet the third *Tueſday* of *October* next, and to take up Rolls and Liſts of all the poleable perſons within the reſpective Burghs, containing their Names, Qualities and Degrees, and the value of their Eſtates; And which Commiſſioners and Magiſtrats of Burghs are to give Intimation at the Kirk-door, upon a Lords Day, upon three Days warning at leaſt to the perſons to be poled, to compear before them at the ſaid reſpective places to be appointed, and give up their Names, Qualities and Degrees, and values of their Eſtates to the Effect the reſpective Poles may be ſtated and ſet down by the Commiſſioners or Magiſtrats, and which Rolls the ſaids Perſons are to give up or ſend under their Hands, or if they cannot write their Name, Quality Degree, and Eſtate, ſhall be marked by the Clerk; With Certification, that ſuch as does not compear, or ſend under their Hands their Names, Qualities and value of their Eſtates, or do give up the ſame otherwiſe than it ſhould be, they ſhall be lyable in the Quadruple of their Pole, one

half

half to the Informer who ſhall make the ſame appear : And which Liſts and Rolls being ſo made up within the reſpective Sub-diviſions, ſhall be recorded in a Regiſter of the Shire or Burgh for that purpoſe, whereof there ſhall be an abſtract ſent to the Lords of the Theſaury, betwixt and the third *Tueſday* of *December* next, containing the Number of the perſons in the ſeveral Claſſes and Ranks above-ſpecified with the extent of their Pole : And His Majeſty with Advice and Conſent foreſaid, Ordains the ſaid Pole-Mony to be payed the firſt Day of *January* next to come, or within thirty days thereafter, to the Collector of the Ceſs, or to the Collector to be appointed by the Farmers, in caſe the ſame ſhall be ſet in Farm at the reſpective head Burghs of the Shires where the Perſons concerned dwell, For which Diſcharges are to be given to the Payers *gratis* : And requires the Commiſſioners of Aſſeſment and Magiſtrats of Burghs, or the ſaid Farmers, to cauſe Intimation to be made for the payment thereof at the Kirk-door of the ſeveral Paroches upon the ſecond LORDS Day of *December*, certifying ſuch as ſhall not make punctual payment at the ſaid firſt Day of *January*, or within the ſaid thirty Days thereafter, they ſhall be lyable in the double, if paying within other thirty days thereafter, or if failing after both the ſaid thirty Days, in the Quadruple of their pole ; and Ordains Execution to be uſed againſt them for the ſame, either by the Collector of the Shire, or the Collector to be appointed by the ſaid Farmer, by poynding of their readieſt Goods, or Imprijoning their perſons; the foreſaid poynding and Impriſonment alwiſe proceeding upon the Sentence of one of the Commiſſioners for Aſſeſſment, or any other Inferior Judge where the perſon lives, at the inſtance of the ſaids Collectors, who are hereby declared Comptable for the ſaid pole, *viz.* The Collector of the Shire as for the Ceſs, or the Collector of the Farmer to the Farmer. Likeas His Majeſty with Advice and Conſent foreſaid, hereby impowers the Lords of privy Council, to order and appoint ſuch further Methods and Courſes as they ſhall judge fit for Stateing and inbringing of the pole Money aforeſaid, and to allow out of the ſaid pole-Money ſuch Charges and Expenſes as ſhall be neceſſary for Execution of this Act ; And His Majeſty and Eſtates foreſaid, do hereby ſtrictly deſtinate, appropriat and appoint the Sums to be raiſed by this Act for the Ends and Uſes above-ſpecified and none other, and to be diſtribute and proportionally payed to the perſons having Intereſt by the Orders of the Lords of Theſaury, as they ſhall find their Debts to be due : With this Declaration, that any of the ſaids Officers who have cloathed their Regiments or Companies in Gariſons, ſhall be payed of their ſaid cloathing Money ; And the ſaid Captains of the Frigots who advanced for proviſion to their ſaid Seamen and Frigots ſhall be payed of their reſpective Advances both in the firſt place ; And the Eſtates of parliament having conſidered the petition preſented to them by the Officers of the *Scots* Regiments that ſerved in *Flanders* and are now diſbanded, do humbly recommend to His Majeſty, to appoint out of the foreſaid pole impoſed by this Act, not exceeding the fourth part thereof to ſuch of the ſaids Officers ſuch part of their Arrears after the firſt of *February* 1691. and preceeding 1693. As His Majeſty ſhall think fit. And laſtly, it is hereby declared, that no perſons lyable in payment of the pole ſhall be holden to produce their Diſcharges or Receipts of the ſame two years after the Term of payment,

ACT

ACT

OUR SOVERAIGN LORD Considering, that the Impolition of a pole granted by the Act of the twenty ninth day of *August* of this Parliament, will not be sufficient for the ends therein-mentioned; Doth therefore with Advice and Consent of the Estates of parliament, add to the foresaid Imposition, a farther Imposition of the like pole, mentioned in the said Act of pole, for a second year, in its several Classes; and for the ends, and in the Terms specified in the said Act: And Ordains the Stating, Uplifting, payment and Application of this second years pole, to be in all respects the same as for the said first pole, the Year, and Terms of Meetings and payments only changed. And His Majesty with Advice foresaid, doth hereby expresly Burden this second pole, with the

resting unpayed: And also of what shall be found due to [illegible] as Chyrurgeon to the Lord *Strathnavers* and *Grants* Regiments in that time, either upon the account of Drogs or Service, as the Lords of Thesaury shall determine.

Extracted furth of the Records of parliament, by AL. GIBSON.

Edinburgh, printed by the Heirs and Successors of *Andrew Anderson*, printer to the King's most Excellent Majesty; *Anno Dom.* 1698.